

## ATTACHMENT 2

City of Manteca  
**Proceeds of Taxes Calculation**  
**Fiscal Year 2021-22**

		<u>Proceeds of taxes</u>	<u>Non-proceeds of taxes</u>	<u>Total revenue</u>
<b>Operating Revenue:</b>	Account			
Property Taxes	4000	19,967,744	-	19,967,744
Sales and Use Tax	4100	13,441,063	-	13,441,063
Electric Franchise Fee	4200.02	885,500	-	885,500
Cable TV	4200.03	-	1,080,000	1,080,000
Transient Occupancy Tax	4200.04	1,054,000	-	1,054,000
Documentary Stamp Tax	4200.05	417,000	-	417,000
Excise Tax	4200.06	657,000	-	657,000
Public Safety SB509	4200.07	325,500	-	325,500
Public Safety Sales Tax	4100.01	7,738,180	-	7,738,180
Business License	4300.01/.02	-	655,000	655,000
Animal License	4300	-	251,795	251,795
Motor Vehicle in Lieu	4400.03	-	82,850	82,850
Post Reimbursement	4400.05	-	15,000	15,000
Mandated Cost Reimbursement	4400.06	-	(3,940)	(3,940)
Delta RATT	4400.26	-	80,000	80,000
Comm Cor Partership Task Force	4475.25	-	200,000	200,000
Charges for Service	4500	-	605,400	605,400
Fines and Forfeitures - Local Ordinance Violatio	4650.01	-	45,000	45,000
Fines and Forfeitures - Vehicle Code Fines	4650.02	-	55,000	55,000
Fines and Forfeitures - Alcohol Lab Fees	4650.03	-	500	500
Fines and Forfeitures - Code Enforcement	4650.04	-	148,780	148,780
Licenses and Permits - Other	4650.06	-	500	500
Investment Earnings	4700.01/.21	-	-	-
Other Revenue - Rental of Property	4850.04	-	400,000	400,000
Other Revenue - Miscellaneous Receipts	4850.12	-	25,000	25,000
Other Revenue - Donation - Parks Memorials	4580.38	-	3,000	3,000
Cost Recovery Revenue Successor Agency	4999.03	-	250,000	250,000
Transfers In - Information technology	4900.83	-	181,989	181,989
Transfers In - Equipment	4900.84	-	455,537	455,537
Other Miscellaneous Revenue		-	-	-
<b>Total, before interest allocation</b>		<u>44,485,987</u>	<u>4,531,411</u>	<u>49,017,398</u>
Percentage of total revenue		90.76%	9.24%	100.00%
Interest allocation	4700.01/.21	<u>730,582</u>	<u>74,418</u>	<u>805,000</u>
<b>Total</b>		<u><b>45,216,569</b></u>	<u><b>4,605,829</b></u>	<u><b>49,822,398</b></u>

**Appropriations Limit Calculation  
Fiscal Year 2021-22  
Proposed Budget**

**I. Calculation of Appropriations Limit:**

Fiscal Year 2019 Appropriations Limit	\$81,134,657
a. CPI Factor (change in California per capita income)	1.0573
b. Population Factor (Change in City population) *	1.0168
Change Factor (a. x b.)	<u>1.0751</u>
<b>Fiscal Year 2021-22 Appropriations Limit</b>	<u><u>\$87,224,839</u></u>

**II. Calculation of appropriations subject to the Appropriations Limit:**

Fiscal Year 2021-22 Budgeted General Fund Revenue	\$49,822,398
Less: Non-proceeds of taxes	<u>(\$4,605,829)</u>
<b>Total FY 2020-21 appropriations subject to the Appropriations Limit:</b>	<u><u>\$45,216,569</u></u>
Remaining Capacity	<u><u>\$42,008,270</u></u>

Percent change over prior year 5.73  
(a) Per capita COLA  $5.73 + 100/100 = 1.0573$   
City of Manteca Population %  $\Delta = 1.68$   
(b) Population converted to ratio  $1.68 + 100/100 = 1.0168$   
Calculation of factor for FY 2021-22:  $1.0573 \times 1.0168$

Obtained from the Department of Finance (Price Factor and Population Information) Letter. Letter can be obtained via Internet in May:  
<http://www.dof.ca.gov/Forecasting/Demographics/>